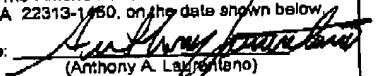


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JUN 14 2006

Docket No.: TOW-048
(PATENT)

I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being transmitted by facsimile to the Patent and Trademark Office, facsimile no. (571) 273-6300 at MS Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on the date shown below.

Dated: June 14, 2006 Signature: 
(Anthony A. Lahive, Esq.)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Naoyuki Enjoji *et al.*

Application No.: 10/698662

Confirmation No.: 3750

Filed: October 31, 2003

Art Unit: 1745

For: FUEL CELL

Examiner: Ruthkosky, M.

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated February 14, 2006, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.